195
110845
X71S21
H2.6
MADRAS UNIVERSITY LIBRARY
8 OCT 1942

ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE

GOVERNMENT OF MADRAS

SUMMARY OF THE FINANCIAL POSITION

From 1940–1941 (Accounts)

To 1942–1943 (Budget)

FINANCE DEPARTMENT,
FORT ST. GEORGE,
16*th March* 1942.

W. SCOTT BROWN,
Secretary to the Government of Madras.

CONTENTS.

		PAGES
I	GENERAL STATEMENT OF REVENUE AND EXPENDITURE ON REVENUE ACCOUNT OF THE GOVERNMENT OF MADRAS	2-3
II	GENERAL STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF MADRAS	4-5
A	STATEMENT OF REVENUE OF THE GOVERNMENT OF MADRAS	6-7
B	STATEMENT OF EXPENDITURE ON REVENUE ACCOUNT OF THE GOVERNMENT OF MADRAS	8-11
C	STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF MADRAS	12-17

Price, 3 *Annas*

8 OCT 1942 MADRAS

Revenue. (1)	For details *vide* Statement. (2)	Accounts, 1940–1941. (3)	Budget Estimate, 1941–1942. (4)	Revised Estimate, 1941–1942. (5)	Budget Estimate, 1942–1943. (6)
		RS.	RS.	RS.	RS.
Revenue.					
PRINCIPAL HEADS OF REVENUE—					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	62,40,000	63,75,000	1,09,05,000	1,28,25,000
LAND REVENUE ..	A	5,00,11,322	5,13,50,000	5,35,25,500	5,33,40,000
PROVINCIAL EXCISE ..	A	3,39,65,494	3,45,48,700	3,70,01,500	3,40,93,800
STAMPS	A	1,80,13,503	1,82,38,500	1,80,48,500	1,80,40,700
FOREST	A	48,48,131	41,99,800	46,67,400	45,82,500
REGISTRATION	A	37,13,517	37,91,900	38,71,800	38,41,900
RECEIPTS UNDER MOTOR VEHICLES ACTS ..	A	79,87,018	79,09,100	78,12,900	76,72,700
OTHER TAXES AND DUTIES.	A	1,30,02,298	1,18,96,900	1,15,58,600	1,11,94,100
TOTAL—PRINCIPAL HEADS ..		13,77,81,283	13,83,09,900	14,73,91,200	14,55,90,700
IRRIGATION (NET) ..	A	2,03,37,081	1,95,39,600	1,94,17,500	1,98,62,400
INTEREST RECEIPTS ..	A	24,40,103	24,33,300	25,07,700	25,09,300
CIVIL ADMINISTRATION ..	A	1,00,61,595	96,03,900	1,07,09,000	1,03,84,900
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS— CIVIL WORKS ..	A	27,54,363	40,59,400	32,17,200	34,84,100
ELECTRICITY SCHEMES— RECEIPTS FROM ELECTRICITY SCHEMES (NET).	A	37,96,570	44,48,500	70,01,500	41,68,600
MISCELLANEOUS ..	A	35,53,551	37,17,100	39,23,900	37,64,300
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS ..	A	25,933	25,000	22,100	22,100
TOTAL—REVENUE ..	A	18,07,50,479	18,21,36,700	19,41,90,100	18,97,86,400
EXCESS OF EXPENDITURE OVER REVENUE OR **Deficit**	A	..	..	..	..
GRAND TOTAL ..		18,07,50,479	18,21,36,700	19,41,90,100	18,97,86,400

Expenditure on revenue account. (7)	For details *vide* Statement. (8)	Accounts, 1940–1941. (9)	Budget Estimate, 1941–1942. (10)	Revised Estimate, 1941–1942. (11)	Budget Estimate, 1942–1943. (12)
		RS.	RS.	RS.	RS.
Expenditure on Revenue Account.					
DIRECT DEMANDS ON THE REVENUE	B	2,07,67,340	2,07,94,600	2,06,16,600	2,07,23,800
IRRIGATION	B	1,25,68,085	1,25,90,000	1,25,40,700	1,27,35,600
DEBT SERVICES	B	— 24,69,160	— 26,78,100	13,100	— 20,90,100
CIVIL ADMINISTRATION ..	B	10,80,74,000	10,88,88,800	11,08,19,300	11,28,78,500
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—					
CIVIL WORKS	B	1,15,93,527	1,59,44,900	1,56,46,200	1,61,44,500
ELECTRICITY SCHEMES—					
INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES AND OTHER REVENUE EXPENDITURE ..	B	39,46,048	74,74,200	1,04,54,900	33,85,100
MISCELLANEOUS	B	1,50,67,899	1,42,47,300	1,77,64,300	1,96,49,700
EXTRAORDINARY ITEMS ..	B	59,27,054	36,00,000	45,73,800	60,00,700
TOTAL—EXPENDITURE ON REVENUE ACCOUNT ..	B	17,54,74,793	18,08,61,700	19,24,28,900	18,94,27,800
EXCESS OF REVENUE OVER EXPENDITURE OR **Surplus** ..	B	52,75,686	12,75,000	17,61,200	3,58,600
GRAND TOTAL ..		18,07,50,479	18,21,36,700	19,41,90,100	18,97,86,400

Receipts. (1)	For details *vide* Statement. (2)	Accounts, 1940–1941. (3)	Budget Estimate, 1941–1942. (4)	Revised Estimate, 1941–1942. (5)	Budget Estimate, 1942–1943. (6)
		RS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE	B	52,75,686	12,75,000	17,61,200	3,58,600
Debt, Deposits and Advances—					
PERMANENT DEBT (INCURRED)	C	69,51,600	..	..	..
FLOATING DEBT (NET INCURRED)	C	..	..	..	..
LOANS FROM THE CENTRAL GOVERNMENT (NET INCURRED)	C	..	..	..	..
UNFUNDED DEBT (NET INCURRED)	C	14,75,563	11,95,000	11,86,000	10,08,000
DEPOSITS AND ADVANCES (NET)	C	..	62,63,700	14,43,000	70,80,400
TOTAL—DEBT, DEPOSITS AND ADVANCES		84,27,163	74,58,700	26,29,000	80,88,400
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET RECOVERIES) ..	C	10,89,025	..	4,91,100	2,29,300
REMITTANCES (NET) ..	C	..	..	..	..
Total—Receipts ..		**1,47,91,874**	**87,33,700**	**48,81,300**	**86,76,300**
Opening Cash Balance ..		**1,34,48,461**	**58,42,661**	**53,73,243**	**52,17,843**
Grand Total ..		**2,82,40,335**	**1,45,76,361**	**1,02,54,543**	**1,38,94,143**

Disbursements. (1)	For details *vide* Statement. (2)	Accounts, 1940–1941. (3)	Budget Estimate, 1941–1942. (4)	Revised Estimate, 1941–1942. (5)	Budget Estimate, 1942–1943. (6)
		RS.	RS.	RS.	RS.
Excess of Expenditure over Revenue	A	..	..	..	..
Capital Accounts not charged to Revenue.					
68. Construction of Irrigation, etc., Works ..	C	2,74,927	1,48,600	— 1,75,000	1,97,400
72. Capital Outlay on Industrial Development ..	C	45,292	90,200	1,38,600	1,23,600
72A. Capital Outlay on Civil Aviation		..	..	..	..
81. Capital Account of Civil Works outside the Revenue Account ..	C	10,82,026	15,80,900	11,56,400	16,74,300
81A. Capital Outlay on Electricity Schemes ..	C	43,10,796	36,36,500	28,67,700	45,73,000
83. Payments of Commuted Value of Pensions ..	C	— 2,01,772	100	..	100
Total—Capital Account Disbursements		55,11,269	54,56,300	39,87,700	65,68,400
Debt, Deposits and Advances.					
Permanent Debt (Discharged)	C	7,69,300	8,04,300	2,25,000	13,79,000
Floating Debt (Net Discharged)	C	..	..	..	..
Loans from the Central Government (Net Discharged)	C	6,12,985	6,41,000	6,41,000	6,70,000
Deposits and Advances (Net)	C	1,57,84,514	..	..	..
Total—Debt, Deposits and Advances		1,71,66,799	14,45,300	8,66,000	20,49,000
Loans and Advances by the Provincial Government (Net Advances)	C	..	9,43,400	..	..
Remittances (Net)	C	1,89,024	5,000	1,83,000	..
Total—Disbursements ..		**2,28,67,092**	**78,50,000**	**50,36,700**	**86,17,400**
Closing Cash Balance ..		**53,73,243**	**67,26,361**	**52,17,843**	**52,76,743**
Grand Total ..		**2,82,40,335**	**1,45,76,361**	**1,02,54,543**	**1,38,94,143**

Major Head Number. (1)	Major Head. (2)	Accounts, 1940–1941. (3)	Revised Estimate, 1941–1942. (4)	Increase (+) or decrease (—) as compared with Budget Estimate for 1941–1942. (5)	Budget Estimate, 1942–1943. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1941–1942. (7)
	A. Principal Heads of Revenue.	RS.	RS.	RS.	RS.	RS.
IV	TAXES ON INCOME OTHER THAN CORPORATION TAX.	62,40,000	1,09,05,000	+ 45,30,000	1,28,25,000	+ 19,20,000
VII	LAND REVENUE ..	5,00,11,322	5,35,25,500	+ 21,75,500	5,33,40,000	— 1,85,500
VIII	PROVINCIAL EXCISE ..	3,39,65,494	3,70,01,500	+ 24,52,800	3,40,93,800	—29,07,700
IX	STAMPS	1,80,13,503	1,80,48,500	— 1,90,000	1,80,40,700	— 7,800
X	FOREST	48,48,131	46,67,400	+ 4,67,600	45,82,500	— 84,900
XI	REGISTRATION	37,13,517	38,71,800	+ 79,900	38,41,900	— 29,900
XII	RECEIPTS UNDER MOTOR VEHICLES ACTS ..	79,87,018	78,12,900	— 96,200	76,72,700	— 1,40,200
XIII	OTHER TAXES AND DUTIES.	1,30,02,298	1,15,58,600	— 3,38,300	1,11,94,100	— 3,64,500
	TOTAL—A. ..	13,77,81,283	14,73,91,200	+ 90,81,300	14,55,90,700	—18,00,500
	C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— GROSS RECEIPTS ..	1,51,24,532	1,46,10,900	— 2,64,900	1,46,19,800	+ 8,900
	Deduct—WORKING EXPENSES	— 40,62,049	— 43,13,600	— 6,33,000	—38,91,900	+ 4,21,700
	NET RECEIPTS ..	1,10,62,483	1,02,97,300	— 8,97,900	1,07,27,900	+ 4,30,600
XVIII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT ..	92,74,598	91,20,200	+ 7,75,800	91,34,500	+ 14,300
	TOTAL—C. ..	2,03,37,081	1,94,17,500	— 1,22,100	1,98,62,400	+ 4,44,900
	D. Debt Services.					
XX	INTEREST	24,40,103	25,07,700	+ 74,400	25,09,300	+ 1,600
	TOTAL—D. ..	24,40,103	25,07,700	+ 74,400	25,09,300	+ 1,600
	F. Civil Administration.					
XXI	ADMINISTRATION OF JUSTICE	20,33,458	21,80,900	+ 4,05,800	20,81,800	— 99,100
XXII	JAILS AND CONVICT SETTLEMENTS ..	7,22,662	7,75,900	+ 1,44,700	7,70,500	— 5,400
XXIII	POLICE	6,78,706	6,77,100	— 2,300	6,71,000	— 6,100
XXVI	EDUCATION	9,99,751	9,51,400	+ 1,03,400	9,47,000	— 4,400
XXVII	MEDICAL	10,26,633	10,55,200	+ 500	10,57,300	+ 2,100
	Carried over ..	54,61,210	56,40,500	+ 6,52,100	55,27,600	— 1,12,900

Major Head Number. (1)	Major Head. (2)	Accounts, 1940-1941. (3)	Revised Estimate, 1941-1942. (4)	Increase (+) or decrease (—) as compared with Budget Estimate for 1941-1942. (5)	Budget Estimate, 1942-1943. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1941-1942. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..	54,61,210	56,40,500	+ 6,52,100	55,27,600	— 1,12,900
	F. Civil Administration —*cont.*					
XXVIII	PUBLIC HEALTH ..	2,61,398	2,71,000	— 4,700	2,73,900	+ 2,900
XXIX	AGRICULTURE	3,72,819	3,70,200	+ 41,100	6,34,600	+ 2,64,400
XXX	VETERINARY	1,17,002	1,13,300	+ 6,000	1,26,400	+ 13,100
XXXI	CO-OPERATION	4,22,477	4,16,100	+ 4,000	3,92,100	— 24,000
XXXII	INDUSTRIES	26,12,278	29,41,200	+ 3,30,300	24,68,100	— 4,73,100
XXXVI	MISCELLANEOUS DEPARTMENTS	8,14,411	9,56,700	+ 76,300	9,62,200	+ 5,500
	TOTAL—F. ..	1,00,61,595	1,07,09,000	+ 11,05,100	1,03,84,900	— 3,24,100
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	CIVIL WORKS	27,54,363	32,17,200	— 8,42,200	34,84,100	+ 2,66,900
	TOTAL—H. ..	27,54,363	32,17,200	— 8,42,200	34,84,100	+ 2,66,900
	I. Electricity Schemes.					
XLI	RECEIPTS FROM ELECTRICITY SCHEMES— GROSS RECEIPTS ..	66,40,650	74,67,300	+ 5,44,500	78,42,400	+ 3,75,100
	Deduct—WORKING EXPENSES ..	— 28,44,080	— 4,65,800	+ 20,08,500	—36,73,800	—32,08,000
	TOTAL—I. (NET RECEIPTS).	37,96,570	70,01,500	+ 25,53,000	41,68,600	—28,32,900
	J. Miscellaneous.					
XLIV	RECEIPTS IN AID OF SUPERANNUATION ..	2,48,731	3,10,100	+ 77,400	2,55,400	— 54,700
XLV	STATIONERY AND PRINTING	6,10,175	4,97,100	+ 1,14,200	5,14,600	+ 17,500
XLVI	MISCELLANEOUS ..	26,94,645	31,16,700	+ 15,200	29,94,300	— 1,22,400
	TOTAL—J. ..	35,53,551	39,23,900	+ 2,06,800	37,64,300	— 1,59,600
	L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.					
L	MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS ..	25,933	22,100	— 2,900	22,100	..
	TOTAL—L. ..	25,933	22,100	— 2,900	22,100	..
	TOTAL—Revenue ..	18,07,50,479	19,41,90,100	+ 1,20,53,400	18,97,86,400	— 44,03,700
	Excess of Expenditure over Revenue or Deficit ..	..	..		..	
	GRAND TOTAL ..	18,07,50,479	19,41,90,100		18,97,86,400	

Major Head Number. (1)	Major Head. (2)	Accounts, 1940–1941. Charged. (3)	Accounts, 1940–1941. Authorised. (4)	Accounts, 1940–1941. Total. (5)	Revised Estimate, 1941–1942. Charged. (6)	Revised Estimate, 1941–1942. Authorised. (7)	Revised Estimate, 1941–1942. Total. (8)	Increase (+) or decrease (—) as compared with Budget Estimate, 1941–1942. (9)	Budget Estimate, 1942–1943. Charged. (10)	Budget Estimate, 1942–1943. Authorised. (11)	Budget Estimate, 1942–1943. Total. (12)	Increase (+) or decrease (—) as compared with Revised Estimate, 1941–1942. (13)	Grant number. (14)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	A. Direct Demands on the Revenue.												
7	LAND REVENUE	*67,866*	22,17,119	22,84,985	*6,900*	22,32,300	22,39,200	+ 52,200	*6,900*	22,09,900	22,16,800	— 22,400	I
8	PROVINCIAL EXCISE ..	*1,15,121*	26,97,493	28,12,614	*1,35,100*	26,96,500	28,31,600	— 27,600	*1,12,900*	27,83,400	28,96,300	+ 64,700	II
9	STAMPS	*2,926*	5,38,310	5,41,236	*2,900*	5,48,400	5,51,300	+ 42,100	*2,900*	5,50,100	5,53,000	+ 1,700	III
10	FOREST	*6,85,261*	30,66,486	37,51,747	*6,06,900*	30,18,900	36,25,800	— 93,100	*6,00,100*	31,55,500	37,55,600	+ 1,29,800	IV
11	REGISTRATION	..	28,69,987	28,69,987	..	28,82,600	28,82,600	— 46,300	..	28,94,400	28,94,400	+ 11,800	V
12	CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	*69,51,676*	2,00,317	71,51,993	*68,58,700*	2,36,400	70,95,100	— 66,200	*68,00,900*	1,97,800	69,98,700	— 96,400	VI
13	OTHER TAXES AND DUTIES ..	*84,211*	12,70,567	13,54,778	*70,800*	13,20,200	13,91,000	— 39,100	*56,600*	3,52,400	14,09,000	+ 18,000	VII
	TOTAL—A. ..	*79,07,061*	1,28,60,279	2,07,67,340	*76,81,300*	1,29,35,300	2,06,16,600	— 1,78,000	*75,80,300*	1,31,43,500	2,07,23,800	+ 1,07,200	
	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.												
17	IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT ..	*88,10,266*	..	88,10,266	*88,16,000*	..	88,16,000	— 10,000	*88,16,000*	..	88,16,000	..	VIII
18	IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	*1,70,923*	35,24,942	36,95,865	*1,13,100*	35,63,300	36,76,400	— 43,600	*79,600*	38,29,900	39,09,500	+ 2,33,100	VIII
19	CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	*11,043*	50,911	61,954	*1,600*	46,700	48,300	+ 4,300	*300*	9,800	10,100	— 38,200	VIII
	TOTAL—C. ..	*89,92,232*	35,75,853	1,25,68,085	*89,30,700*	36,10,000	1,25,40,700	— 49,300	*88,95,900*	38,39,700	1,27,35,600	+ 1,94,900	
	E. Debt Services.												
22	INTEREST ON DEBT AND OTHER OBLIGATIONS	— *45,25,128*	..	—45,25,128	—*52,35,200*	..	—52,35,200	— 1,47,800	— *55,03,400*	..	— 55,03,400	— 2,68,200	
23	APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT ..	*20,55,968*	..	20,55,968	*52,48,300*	..	52,48,300	+ 28,39,000	*34,13,300*	..	34,13,300	— 18,35,000	
	TOTAL—E. ..	— *24,69,160*	..	—24,69,160	*13,100*	..	13,100	+ 26,91,200	— *20,90,100*	..	— 20,90,100	— 21,03,200	
	F. Civil Administration.												
25	GENERAL ADMINISTRATION ..	*33,03,274*	2,36,25,926	2,69,29,200	*33,81,800*	2,42,80,200	2,76,62,000	— 2,19,200	*35,00,000*	2,42,24,200	2,77,24,200	+ 62,200	IX, X and XI
27	ADMINISTRATION OF JUSTICE..	*20,54,875*	66,93,024	87,47,899	*21,38,500*	68,46,300	89,84,800	— 1,03,000	*22,35,600*	72,56,200	94,91,800	+ 5,07,000	XII
28	JAILS AND CONVICT SETTLEMENTS	*1,10,983*	27,64,419	28,75,402	*83,600*	30,02,600	30,86,200	+ 2,55,700	*67,500*	29,70,700	30,38,200	— 48,000	XIII
29	POLICE	*10,54,778*	1,58,98,337	1,69,53,115	*9,93,100*	1,66,12,300	1,76,05,400	+ 5,33,300	*9,93,100*	1,73,88,200	1,83,81,300	+ 7,75,900	XIV
36	SCIENTIFIC DEPARTMENTS ..	*10,424*	84,721	95,145	..	88,500	88,500	— 2,100	..	94,700	94,700	+ 6,200	XV
37	EDUCATION	*2,31,240*	2,76,71,576	2,79,02,816	*2,35,800*	2,87,87,000	2,90,22,800	+ 3,60,600	*2,19,300*	2,93,21,600	2,95,40,900	+ 5,18,100	XV
38	MEDICAL	*4,61,179*	97,03,555	1,01,64,734	*2,16,300*	99,92,300	1,02,08,600	— 2,21,500	*1,95,000*	1,05,28,600	1,07,23,600	+ 5,15,000	XVI
39	PUBLIC HEALTH	*91,885*	34,71,341	35,63,226	*44,300*	35,33,400	35,77,700	+ 9,58,600	*19,200*	24,21,600	24,40,800	—11,36,900	XVII
40	AGRICULTURE	*1,04,365*	19,52,976	20,57,341	*87,500*	21,89,700	22,77,200	+ 31,000	*55,000*	29,38,300	29,93,300	+ 7,16,100	XVIII
	Carried over ..	*74,23,003*	9,18,65,875	9,92,88,878	*71,80,900*	9,53,32,300	10,25,13,200	+ 15,93,400	*72,84,700*	9,71,44,100	10,44,28,800	+ 19,15,600	

Major Head Number.	Major Head.	Accounts, 1940–1941.			Revised Estimate, 1941–1942.			Increase (+) or decrease (—) as compared with Budget Estimate, 1941–1942.	Budget Estimate, 1942–1943.			Increase (+) or decrease (—) as compared with Revised Estimate, 1941–1942.	Grant number.
		Charged.	Authorised.	Total.	Charged.	Authorised.	Total.		Charged.	Authorised.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	Brought forward ..	*74,23,003*	9,18,65,875	9,92,88,878	*71,80,900*	9,53,32,300	10,25,13,200	+ 15,93,400	*72,84,700*	9,71,44,100	10,44,28,800	+ 19,15,600	
	F. Civil Administration—*cont.*												
41	VETERINARY	*52,776*	11,49,755	12,02,531	*54,000*	11,65,000	12,19,000	— 5,500	*57,700*	12,64,600	13,22,300	+ 1,03,300	XIX
42	CO-OPERATION	*44,751*	14,04,196	14,48,947	*35,000*	14,56,100	14,91,100	— 29,900	*36,100*	14,70,100	15,06,200	+ 15,100	XX
43	INDUSTRIES	*1,29,576*	38,03,202	39,32,778	*1,52,000*	29,66,800	31,18,800	+ 2,93,600	*1,32,400*	28,46,100	29,78,500	— 1,40,300	XXI and XXII
44	AVIATION	..	10,000	10,000	..	29,200	29,200	+ 6,200	..	22,000	22,000	— 7,200	
44A	CAPITAL OUTLAY ON CIVIL AVIATION	..	..	..	..	24,000	24,000	+ 24,000	..	..	..	— 24,000	XXIII
47	MISCELLANEOUS DEPARTMENTS.	*30,706*	21,60,160	21,90,866	*32,000*	23,92,000	24,24,000	+ 48,700	*33,000*	25,87,700	26,20,700	+ 1,96,700	
	TOTAL—F. ..	*76,80,812*	10,03,93,188	10,80,74,000	*74,53,900*	10,33,65,400	11,08,19,300	+ 19,30,500	*75,43,900*	10,53,34,600	11,28,78,500	+ 20,59,200	
	H. Civil Works and Miscellaneous Public Improvements.												
50	CIVIL WORKS	*5,33,562*	1,10,59,965	1,15,93,527	*5,53,700*	1,50,92,500	1,56,46,200	— 2,98,700	*5,84,000*	1,55,60,500	1,61,44,500	+ 4,98,300	XXIV, XXV and XXVI
	TOTAL—H. ..	*5,33,562*	1,10,59,965	1,15,93,527	*5,53,700*	1,50,92,500	1,56,46,200	— 2,98,700	*5,84,000*	1,55,60,500	1,61,44,500	+ 4,98,300	
	I. Electricity Schemes.												
52	INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES..	*25,42,047*	..	25,42,047	*29,20,100*	..	29,20,100	— 35,300	*32,69,900*	..	32,69,900	+ 3,49,800	
52A	OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES	*45,292*	8,709	54,001	*28,200*	6,600	34,800	+ 16,000	*36,400*	78,800	1,15,200	+ 80,400	XXVII
53	CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE	..	13,50,000	13,50,000	..	75,00,000	75,00,000	+ 30,00,000	..	..	..	— 75,00,000	
	TOTAL—I ..	*25,87,339*	13,58,709	39,46,048	*29,48,300*	75,06,600	1,04,54,900	+ 29,80,700	*33,06,300*	78,800	33,85,100	— 70,69,800	
	J. Miscellaneous.												
54	FAMINE	*298*	28,059	28,357	*14,000*	3,01,600	3,15,600	+ 2,15,600	..	3,00,000	3,00,000	— 15,600	XXVIII
55	SUPERANNUATION ALLOWANCES AND PENSIONS	*29,91,283*	80,18,336	1,10,09,619	*29,29,100*	83,87,500	1,13,16,600	+ 1,20,000	*30,08,400*	88,59,600	1,18,68,000	+ 5,51,400	XXIX
55A	COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES	*1,29,054*	10,664	1,39,718	*85,300*	— 50,000	35,300	— 89,700	*1,65,000*	— 25,000	1,40,000	+ 1,04,700	
56	STATIONERY AND PRINTING ..	*1,86,915*	28,12,508	29,99,423	*1,84,900*	26,42,100	28,27,000	+ 5,51,600	*1,84,900*	26,62,900	28,47,800	+ 20,800	XXX
57	MISCELLANEOUS	*6,881*	8,83,901	8,90,782	*9,400*	32,60,400	32,69,800	+ 27,19,500	*9,400*	44,84,500	44,93,900	+ 12,24,100	
	TOTAL—J. ..	*33,14,431*	1,17,53,468	1,50,67,899	*32,22,700*	1,45,41,600	1,77,64,300	+ 35,17,000	*33,67,700*	1,62,82,000	1,96,49,700	+ 18,85,400	XXXI
	M. Extraordinary Items.												
63	EXTRAORDINARY CHARGES ..	..	960	960	*5,900*	59,100	65,000	+ 65,000	— *100*	— 8,800	— 8,900	— 73,900	
64A	TRANSFER TO REVENUE RESERVE FUND	*58,50,000*	..	58,50,000	..	..	..	— 36,00,000	..	..	..	..	
64B	CIVIL DEFENCE	*4,281*	71,813	76,094	*75,600*	44,33,200	45,08,800	+ 45,08,800	*1,11,900*	58,97,700	60,09,600	+ 15,00,800	XXXII
	TOTAL—M. ..	*58,54,281*	72,773	59,27,054	*81,500*	44,92,300	45,73,800	+ 9,73,800	*1,11,800*	58,88,900	60,00,700	+ 14,26,900	
	TOTAL—Expenditure on Revenue Account ..	*3,44,00,558*	14,10,74,235	17,54,74,793	*3,08,85,200*	16,15,43,700	19,24,28,900	+ 1,15,67,200	*2,92,99,800*	16,01,28,000	18,94,27,800	— 30,01,100	
	Excess of Revenue over Expenditure or Surplus..			52,75,686			17,61,200				3,58,600		
	GRAND TOTAL ..			18,07,50,479			19,41,90,100				18,97,86,400		

Major and Minor Heads. (1)	Accounts, 1940–1941. (2)	Revised Estimate, 1941–1942. (3)	Budget Estimate, 1942–1943. (4)
	RS.	RS.	RS.
RECEIPTS.			
EXCESS OF REVENUE OVER EXPENDITURE (FROM STATEMENT B)	52,75,686	17,61,200	3,58,600
N. PUBLIC DEBT INCURRED—			
I. PERMANENT DEBT	69,51,600	..	..
II. FLOATING DEBT—			
TREASURY BILLS	3,75,00,000	1,00,00,000	1,50,00,000
OTHER FLOATING LOANS	2,38,00,000	3,00,00,000	3,50,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	..	..	..
TOTAL ..	6,82,51,600	4,00,00,000	5,00,00,000
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	72,54,964	72,55,000	73,64,000
TOTAL ..	72,54,964	72,55,000	73,64,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	20,330	23,600	24,200
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	20,55,968	52,93,300	35,73,300
SINKING FUND INVESTMENT ACCOUNT ..	..	..	..
FAMINE RELIEF FUND	2,52,294	2,32,000	2,41,000
Carried over ..	23,28,592	55,48,900	38,38,500

Major and Minor Heads. (1)	Accounts, 1940–1941. (2)	Revised Estimate, 1941–1942. (3)	Budget Estimate, 1942–1943. (4)
	RS.	RS.	RS.
DISBURSEMENTS.			
EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A)	..	..	..
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	2,74,927	— 1,75,000	1,97,400
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	45,292	1,38,600	1,23,600
72-A. CAPITAL OUTLAY ON CIVIL AVIATION ..	..	..	..
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	10,82,026	11,56,400	16,74,300
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.	43,10,796	28,67,700	45,73,000
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	— 2,01,772	..	100
TOTAL ..	55,11,269	39,87,700	65,68,400
N. PUBLIC DEBT DISCHARGED—			
I. PERMANENT DEBT	7,69,300	2,25,000	13,79,000
II. FLOATING DEBT—			
TREASURY BILLS	3,75,00,000	1,00,00,000	1,50,00,000
OTHER FLOATING LOANS	2,38,00,000	3,00,00,000	3,50,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	6,12,985	6,41,000	6,70,000
TOTAL ..	6,26,82,285	4,08,66,000	5,20,49,000
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	57,79,401	60,69,000	63,56,000
TOTAL ..	57,79,401	60,69,000	63,56,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	6,958	4,700	1,300
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (SINKING FUNDS) ..	7,39,046	2,34,000	13,75,000
SINKING FUND INVESTMENT ACCOUNT ..	..	53,50,000	21,00,000
FAMINE RELIEF FUND	8,520	6,00,000	2,50,000
Carried over ..	7,54,524	61,88,700	37,26,300

Major and Minor Heads. (1)	Accounts, 1940–1941. (2)	Revised Estimate, 1941–1942. (3)	Budget Estimate, 1942–1943. (4)
	RS.	RS.	RS.
Brought forward ..	23,28,592	55,48,900	38,38,500
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	10,01,076	10,00,000	100
Revenue Reserve Fund	58,50,000	..	..
Provincial Road Fund—Other Account.	..	6,83,000	7,57,000
Depreciation Reserve Fund—Electricity.	8,27,666	12,22,000	12,69,300
Special Reserve Fund—Electricity ..	3,31,066	3,93,400	5,07,700
Depreciation Reserve Fund—Government Presses	1,28,758	1,37,000	..
Deposits of Local Funds—District Funds	5,58,34,233	5,79,10,000	5,72,10,000
Municipal and Other Funds ..	2,67,87,920	2,85,05,000	2,71,35,000
Departmental and Judicial Deposits—			
Civil Deposits	6,30,20,418	5,38,88,000	5,47,24,000
Other Accounts—Subventions from Central Road Fund.	19,29,407	18,59,600	25,01,100
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	3,92,333	5,91,900	4,86,200
Deposit Account of the Grant made by the Indian Central Cotton Committee	21,027	14,100	9,900
Deposit Account of the Grant by the Imperial Council of Agricultural Research	1,28,851	1,09,600	1,10,200
Deposit Account of Contributions for Cattle Improvements	— 5	..	..
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry.	21,680	26,200	39,500
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	70,700	81,700	68,800
Deposit Account of Grants from the Sugar Excise Fund	11,794	24,700	32,800
Deposit Account of Grants for the relief of Groundnut Cultivators .	..	19,000	5,76,200
Carried over ..	15,86,85,516	15,20,14,100	14,92,66,300

Major and Minor Heads. (1)	Accounts, 1940–1941. (2)	Revised Estimate, 1941–1942. (3)	Budget Estimate, 1942–1943. (4)
	RS.	RS.	RS.
Brought forward ..	7,54,524	61,88,700	37,26,300
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	4,56,802	6,23,400	10,10,900
Revenue Reserve Fund	..	..	..
Provincial Road Fund—Other Account.	..	..	..
Depreciation Reserve Fund—Electricity.	7,93,983	19,97,800	12,86,000
Special Reserve Fund—Electricity ..	3,33,641	6,61,000	5,08,800
Depreciation Reserve Fund—Government Presses	37,733	54,500	28,000
Deposits of Local Funds—District Funds	5,64,36,641	5,76,10,000	5,72,10,000
Municipal and Other Funds	2,75,51,310	2,83,55,000	2,73,35,000
Departmental and Judicial Deposits—Civil Deposits	6,09,57,301	5,09,98,000	5,57,79,000
Other Accounts—			
Subventions from Central Road Fund.	17,11,234	22,74,200	25,01,100
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	4,17,641	6,92,800	5,18,700
Deposit Account of the Grant made by the Indian Central Cotton Committee	20,590	15,300	14,700
Deposit Account of the Grant by the Imperial Council of Agricultural Research	1,30,176	1,20,100	1,11,700
Deposit Account of Contributions for Cattle Improvements ..	1,305	900	..
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry..	24,994	28,200	40,100
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	76,602	1,26,100	68,800
Deposit Account of Grants from the Sugar Excise Fund	21,561	33,000	32,800
Deposit Account of Grants for the relief of Groundnut Cultivators ..	..	18,900	5,76,100
Carried over ..	14,97,26,038	14,97,97,900	15,07,48,000

Major and Minor Heads. (1)	Accounts, 1940–1941. (2)	Revised Estimate, 1941–1942. (3)	Budget Estimate, 1942–1943. (4)
	RS.	RS.	RS.
Brought forward ..	15,86,85,516	15,20,14,100	14,92,66,300
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not bearing Interest—			
Advances Repayable	37,50,273	34,85,300	34,95,400
Permanent Advances	6,949	16,000	12,000
Accounts with the Government of Burma	..	..	...
Accounts with the Reserve Bank ..	1,30,858	31,000	31,000
IV. Suspense—			
Cash Balance Investment Account ..	3,69,00,092	7,25,00,000	6,35,00,000
Other Suspense Accounts	13,48,275	13,24,000	10,04,000
Cheques and Bills	2,97,85,749	2,91,90,000	3,01,90,000
Departmental and Similar Accounts ..	68,644	57,000	57,000
V. Miscellaneous— Miscellaneous—Government Account ..	7,69,303	2,25,000	13,79,000
TOTAL ..	23,14,45,659	25,88,42,400	24,89,34,700
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	97,19,151	91,88,300	92,54,900
Loans to Government Servants ..	65,850	35,100	34,000
TOTAL ..	97,85,001	92,23,400	92,88,900
S. REMITTANCES—			
Cash Remittances	24,80,67,878	25,49,51,000	25,54,50,000
Remittances by Bills	52,36,639	1,000	..
Reserve Bank of India Remittances ..	27,403	— 27,000	..
Adjusting Account with Railways	..	..	..
Adjusting Account between Central (Non-Railways) and Provincial Governments ..	— 2,41,872	5,000	..
Inter-Provincial Suspense Account	..	..	..
TOTAL ..	25,30,90,048	25,49,30,000	25,54,50,000
TOTAL—RECEIPTS ..	**57,51,02,958**	**57,20,12,000**	**57,13,96,200**
V. Opening Cash Balance ..	**1,34,48,461**	**53,73,243**	**52,17,843**
GRAND TOTAL ..	**58,85,51,419**	**57,73,85,243**	**57,66,14,043**

Major and Minor Heads. (1)	Accounts, 1940–1941. (2)	Revised Estimate, 1941–1942. (3)	Budget Estimate, 1942–1943. (4)
	RS.	RS.	RS.
Brought forward ..	14,97,26,038	14,97,97,900	15,07,48,000
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not bearing Interest—			
Advances Repayable	37,51,976	36,67,800	34,84,900
Permanent Advances	14,651	14,000	14,000
Accounts with the Government of Burma	..	..	..
Accounts with the Reserve Bank ..	99,540	31,000	31,000
IV. Suspense—			
Cash Balance Investment Account ..	6,08,70,884	7,15,00,000	5,50,00,000
Other Suspense Accounts	11,85,284	17,29,000	10,04,000
Cheques and Bills	3,02,85,884	2,91,90,000	3,00,90,000
Departmental and Similar Accounts ..	62,382	57,000	57,000
V. Miscellaneous— Miscellaneous—Government Account ..	12,33,534	14,12,700	14,25,400
TOTAL ..	24,72,30,173	25,73,99,400	24,18,54,300
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	86,55,969	87,03,300	90,30,600
Loans to Government Servants	40,007	29,000	29,000
TOTAL ..	86,95,976	87,32,300	90,59,600
S. REMITTANCES—			
Cash Remittances	24,78,10,083	25,51,50,000	25,54,50,000
Remittances by Bills	54,29,244	..	..
Reserve Bank of India Remittances ..	41,504	— 41,000	..
Adjusting Account with Railways ..	..	..	..
Adjusting Account between Central (Non-Railways) and Provincial Governments.	2,241	..	..
Inter-Provincial Suspense Account ..	— 4,000	4,000	..
TOTAL ..	25,32,79,072	25,51,13,000	25,54,50,000
TOTAL—DISBURSEMENTS ..	**58,31,78,176**	**57,21,67,400**	**57,13,37,300**
V. Closing Cash Balance ..	**53,73,243**	**52,17,843**	**52,76,743**
GRAND TOTAL ..	**58,85,51,419**	**57,73,85,243**	**57,66,14,043**

MUL
110845